CHAPTER 5

BENEFITS

ARTICLE 5.1: GENERAL PROVISIONS

SECTION 5.1.1: <u>APPLICATION</u>. The provisions of this Chapter apply to the Classified and Unclassified Services of the County unless expressly provided otherwise or a contrary intention is apparent from the context.

(Amended 01/18/08, Ord. No. 9912)

SECTION 5.1.2: <u>BENEFIT PROGRAMS.</u> Unless additional or different benefits are provided by federal or state law (e.g. Unemployment Insurance and Workers' Compensation) the benefits of all employees, officers, boards, commissions, assistants, deputies, clerks and attaches, including elected officials and department heads and their deputies and assistants, are set forth in the following "Benefit Programs," which determine the benefits applicable to persons in each type. The Salary Schedule contains a list of all classes. Each class is assigned a "Benefit Plan Designator" in the column headed "Ben Pgm," which identifies eligibility for benefits as one of the following types, for all employees in that class except those on an "hourly" or "special rate" pay basis.

(a) <u>County Counsel (CC) Benefit Program.</u> Employees in job codes designated as CC and CS are eligible for basic and management benefits in accordance with the conditions set forth in the following sections:

5.1.6	Flexible Benefits Plan
5.3	Basic Life Insurance
5.4	Long Term Disability
5.6	Retirement Contribution Offset
5.7	Payment in Lieu of Retirement Contribution Offset
5.9	Holidays
5.10	Suggestion Awards Program
5.11	Employee Recognition and Awards Program

(b) Confidential Non-Management (CNM) Benefit Program. Employees in job codes designated as CE are eligible for basic benefits listed below plus State Disability Insurance (SDI). All employees in classes covered under CNM Benefit Program shall participate in SDI as the result of an election by the employees in the representation unit for that class. All premiums required by the State for SDI shall be automatically deducted from the pay of covered employees by the Auditor and Controller and forwarded to the State pursuant to the rules and regulations of the State of California in

accordance with the conditions set forth in the following sections:

5.1.6	Flexible Benefits Plan
5.3	Basic Life Insurance
5.6	Retirement Contribution Offset
5.7	Payment in Lieu of Retirement Contribution Offset
5.9	Holidays
5.10	Suggestion Awards Program
5.11	Employee Recognition and Awards Program

(c) <u>District Attorney (DA) Benefit Program.</u> Employees in job codes designated as DA, AS and AM are eligible for basic and management benefits in accordance with the conditions set forth in the following sections:

5.1.6	Flexible Benefits Plan
5.3	Basic Life Insurance
5.4	Long Term Disability
5.6	Retirement Contribution Offset
5.7	Payment in Lieu of Retirement Contribution Offset
5.9	Holidays
5.10	Suggestion Awards Program

(d) <u>District Attorney Investigator (DAI) Benefit Program.</u> Employees in job codes designated as DI and DM are eligible for basic benefits in accordance with the conditions set forth in the following sections:

5.1.6	Flexible Benefits Plan
5.3	Basic Life Insurance
5.6	Retirement Contribution Offset
5.7	Payment in Lieu of Retirement Contribution Offset
5.9	Holidays
5.10	Suggestion Awards Program
5.11	Employee Recognition and Awards Program

(e) <u>Management (MGT) Benefit Program.</u> Employees in job codes designated as CEM, MA, and NM are eligible for basic and management benefits in accordance with the conditions set forth in the following sections:

5.1.6	Flexible Benefits Plan
5.3	Basic Life Insurance
5.4	Long Term Disability
5.6	Retirement Contribution Offset
5.7	Payment in Lieu of Retirement Contribution Offset
5.9	Holidays

- 5.10 Suggestion Awards Program
- 5.11 Employee Recognition and Awards Program
- (f) Non-Management (NMG) Benefit Program. Employees in job codes designated as AE, CL, CM, CR, FS, HS, MM, NS, PO, PR, PS, RN and SS are eligible for basic benefits listed below, plus State Disability Insurance (SDI). All employees in classes covered under NMG Benefit Program shall participate in SDI as the result of an election by the employees in the representation unit for that class. All premiums required by the State for SDI shall be automatically deducted from the pay of covered employees by the Auditor and Controller and forwarded to the State pursuant to the rules and regulations of the State of California.
 - 5.1.6 Flexible Benefits Plan
 5.3 Basic Life Insurance
 5.6 Retirement Contribution Offset
 5.7 Payment in Lieu of Retirement Contribution Offset
 5.9 Holidays
 5.10 Suggestion Awards Program
 5.11 Employee Recognition and Awards Program
- (g) <u>Public Defender (PD) Benefit Program.</u> Employees in job codes designated as PD and PM are eligible for basic and management benefits in accordance with the conditions set forth in the following sections:
 - 5.1.6 Flexible Benefits Plan 5.3 Basic Life Insurance Long Term Disability 5.4 Retirement Contribution Offset 5.6 5.7 Payment in Lieu of Retirement Contribution Offset 5.9 Holidavs 5.10 Suggestion Awards **Employee Recognition and Awards Program** 5.11
- (h) <u>Sheriff (SHRF) Benefit Program.</u> Employees in job codes designated as DS are eligible for basic benefits and SM are eligible for basic and management benefits in accordance with the conditions set forth in the following sections:
 - 5.1.6 Flexible Benefits Plan
 5.3 Basic Life Insurance
 5.4 Long Term Disability (SM only)
 5.6 Retirement Contribution Offset
 5.7 Payment in Lieu of Retirement Contribution Offset
 5.9 Holidays
 5.10 Suggestion Awards Program

(i) Social Worker (SW) Benefit Program. Employees in job codes designated as SW are eligible for basic benefits listed below plus State Disability Insurance (SDI). All employees in classes covered under SW Benefit Program shall participate in SDI as the result of an election by the employees in the representation unit for that class. All premiums required by the State for SDI shall be automatically deducted from the pay of covered employees by the Auditor and Controller and forwarded to the State pursuant to the rules and regulations of the State of California.

5.1.6	Flexible Benefits Plan
5.3	Basic Life Insurance
5.6	Retirement Contribution Offset
5.7	Payment in Lieu of Retirement Contribution Offset
5.9	Holidays
5.10	Suggestion Awards Program
5.11	Employee Recognitions and Awards Program

(j) <u>Unclassified (UCL) Benefit Program.</u> Employees in job codes designated as EM, EO, NA, NE, and UM are eligible for basic and management benefits in accordance with the conditions set forth in the following sections:

5.1.6	Flexible Benefits Plan
5.3	Basic Life Insurance
5.4	Long Term Disability
5.5	Executive Management Physical Examination (excluding NA and UM)
5.6	Retirement Contribution Offset
5.7	Payment in Lieu of Retirement Contribution Offset
5.9	Holidays
5.11	Employee Recognition and Awards Program

(k) Supervising Probation Officer (SO) Benefit Program. Employees in job codes designated as SO are eligible for basic benefits listed below plus State Disability Insurance (SDI). All employees in classes covered under SO Benefit Program shall participate in SDI as the result of an election by the employees in the representation unit for that class. All premiums required by the State for SDI shall be automatically deducted from the pay of covered employees by the Auditor and Controller and forwarded to the State pursuant to the rules and regulations of the State of California in accordance with the conditions set forth in the following sections:

5.1.6 Flexible Benefits Plan5.3 Basic Life Insurance5.6 Retirement Contribution Offset

- 5.7 Payment in Lieu of Retirement Contribution Offset
 5.9 Holidays
 5.10 Suggestion Awards Program
 5.11 Employee Recognition and Awards Program
- (I) <u>Hourly and Special Rate Employees.</u> Notwithstanding appointment to a class with a Benefit Program Designator, hourly or special rate employees may be eligible for only the following benefits:

Workers' Compensation coverage; Unemployment Insurance; Suggestion Awards Program Employee Recognition Award (cash only) Health Insurance Benefits as defined in Section 5.13.1

(Amended 09/19/14, Ord. No. 10354)

- (m) Other Benefits. In addition to the benefits listed above in the Benefit Program, there are other benefits, which are elsewhere provided for:
 - (1) <u>Leaves of Absence.</u> Benefits described and set forth in other sections of this ordinance are paid and unpaid leaves of absence set forth in Chapter 4. Chapter 4 also contains provisions relating to cash payoffs for unused sick and annual leave, and retirement credit for unused sick leave, which may be applicable.
 - (2) <u>Retirement.</u> Refer to 5.6.1, Retirement Contribution Offset.
 - (3) Reimbursements and Allowances. Other reimbursements and allowances may be available under the County Administrative Code.
 - (4) Optional Benefits. Some employees may also be eligible for other benefits not described or set forth in this ordinance. These benefits, subject to the employee's enrollment, and not contributed to by the County, are:
 - Dental Insurance
 - Vision Insurance
 - Supplemental Life Insurance
 - Supplemental Accidental Death and Dismemberment Insurance (AD&D)
 - Flexible spending accounts for pre-tax reimbursement of qualified medical and/or dependent day care expenses.
 Account credits must be used during the plan year in which they are earned for expenses incurred during the same plan

year.

(5) <u>Deferred Compensation Program.</u> Employees shall be eligible to participate in the Deferred Compensation Program provided and administered by the County or the County's selected administrative agent (or agency). Notwithstanding any provisions to the contrary, the County as the employer may make deposits to an employee's Participation Account. The authority and discretion to approve deposits is delegated by the Board of Supervisors to the Chief Administrative Officer for the EM classifications.

(Amended 10/07/88, Ord. No. 7533) (Amended 12/02/88, Ord. No. 7553) (Amended 06/01/90, Ord. No. 7753) (Amended 07/27/90, Ord. No. 7789) (Amended 10/01/90, Ord. No. 7810) (Amended 01/08/02, Ord. No. 9419) (Amended 04/02/04, Ord. No. 9630) (Amended 06/23/06, Ord. No. 9783) (Amended 03/30/07, Ord. No. 9838) (Amended 12/21/07, Ord. No. 9910)

SECTION 5.1.3: <u>DURATION OF BENEFITS</u>. The above definition of the benefits plans and designators are to make effective the terms of negotiated labor contracts for represented employees and to provide benefits to unrepresented employees. Inclusion in this ordinance of the Benefit Plan Designations and Methods of Calculation for the various benefits does not guarantee County payment of such benefits beyond the term of a negotiated memorandum of agreement applicable to represented classifications, nor beyond the current fiscal year for unrepresented employees.

SECTION 5.1.4: EMPLOYEE RESPONSIBILITY.

(Repealed 12/21/07, Ord. No. 9910)

SECTION 5.1.5: ELIGIBILITY FOR GRANDFATHERED BENEFITS.

(Repealed 10/04/13, Ord. No. 10290)

SECTION 5.1.6: <u>FLEXIBLE BENEFITS PLAN.</u> A flexible benefits plan, which is in accordance with Section 125 of the Internal Revenue Code, is authorized for eligible employees.

(a) Plan Design. The flexible benefits plan is a cafeteria-style benefits program wherein the County makes a contribution toward the Flexible Benefits Plan for each eligible employee to be allocated during the employee's active employment. This plan includes for eligible employees pre-tax contributions for all monies paid toward health, dental, vision and/or voluntary AD&D plans. The County contribution is distributed by the employee among the menu of benefit options listed below, the specific details and administration of which are set forth in the plan brochures:

(1) "Core" Benefits:

- Health insurance
- County basic life and AD&D insurance

(2) Optional Benefits:

- Dental insurance
- Vision insurance
- Supplemental life insurance
- Supplemental accidental death and dismemberment insurance (AD&D)
- Flexible spending accounts for pre-tax reimbursement of qualified medical and/or dependent day care expenses.
 Account credits must be used during the plan year in which they are earned for expenses incurred during the same plan year.
- (b) <u>Eligibility.</u> Employees employed on a full-time (80-hour biweekly) basis shall be eligible for insurance benefits. Employees employed on a part-time basis and who are regularly scheduled to work one-half time or more (forty (40) hours or more in an 80-hour biweekly pay period) and paid on a biweekly pay basis shall be eligible for insurance benefits.

(c) <u>Coverage.</u>

- (1) Required Coverage. All eligible employees will be required to have the following minimum "core" benefits for the employee only:
 - Medical insurance. Unless properly waived.
 - County basic life and AD&D insurance, pursuant to Article 5.3
- (2) <u>Coverage by County Spouse.</u> An eligible County employee married to another eligible County employee may elect health insurance as a dependent under the spouse's primary plan. In such a case, the employee covered as a dependent will have the

- "employee only" County contribution amount available to apply toward the employee's Flexible Benefits Plan during the employee's active employment.
- (3) Waive Coverage/Proof of Coverage. Employees who submit satisfactory "Proof of Other Health Insurance Coverage" may elect not to be covered by the County's health insurance plans. This election may only be made during the County's open enrollment period or during the year as the result of a qualifying "change in status" as defined by Section 125 of the Internal Revenue Code. For employees waiving primary participation in a County-sponsored health plan, the County's contribution will be deposited into the employee's Flexible Spending Account.
- (4) <u>Domestic Partner.</u> An employee may elect to cover a Registered Domestic Partner or a Non-registered domestic partner under the County's health, dental or vision plans. To cover a Registered Domestic Partner, the employee must submit a copy of the State Registration Certificate to Employee Benefits. Any premium paid by the County on behalf of the Registered Domestic Partner or Registered Domestic Partner's dependent(s) will be considered taxable income for Federal taxes pursuant to the provisions of the Internal Revenue Code but will not be considered taxable income for State taxes, pursuant to the California Revenue and Taxation Code. To cover a Non-registered domestic partner or the nonregistered domestic partner's dependent(s), the employee must meet and agree to the specifications set forth on an "Affidavit for Enrollment of Domestic Partners". The employee must submit the affidavit to the Employee Benefits Division of the Department of Human Resources. Any premium paid by the County on behalf of the domestic partner or the domestic partner's dependent(s) shall be considered taxable income for Federal and State taxes to the employee with domestic partner coverage pursuant to the provisions of the Internal Revenue Code and the California Revenue and Taxation Code.
- (5) Effective Dates of Eligibility Under the Flexible Benefits Plan.
 - (a) Health Benefits (Medical, Dental and Vision). The effective date of eligibility under the Flexible Benefits Plan for new employees shall be the first day following the month of hire provided that the employee has completed and returned all enrollment forms within the month of hire. If completed forms are not received by the end of month of hire, benefits will be effective the first day of the month following receipt of completed forms. All forms must be received in the

Employee Benefits Division within thirty (30) days of hire in order for benefits to commence. Eligibility shall terminate on the last day of the month in which an employee last had paid service provided that the employee's portion of the health insurance premium is paid for such period.

(b) Additional Benefits. Notwithstanding subsection 5.1.6(c)(5)(a) above, eligibility for all flexible benefits plan features which are in addition to health insurance shall be thirty (30) days after the effective date on which health insurance coverage begins.

(6) Employee Responsibility.

- (a) Employee Application/Designation of Benefits. It is the responsibility of each employee to designate and/or apply for benefits. No retroactive benefits will be provided without proof of a timely, correctly filed application, and administrative error on the part of the County or contract provider.
- (b) New Hires Failure to Enroll. Employees who do not submit completed enrollment forms within forty-five (45) days of hire will be automatically enrolled in the County's least costly health plan.

(7) <u>Insurance Coverage During Leaves of Absence.</u>

- (a) <u>Life Insurance.</u> Employees on leave without pay for any reason; (including suspension) may continue their life insurance coverage for up to six (6) full months. Employees choosing to continue their life insurances may do so for up to six (6) months while on leave. Premiums must be paid by the end of the month in which the employee had coverage.
- (b) Employees may pay all premiums required for the entire six (6) month leave period in advance. In the event an employee who is on leave without pay does not pay premiums in advance of the end of the month, the coverage shall be discontinued. Employees shall be entitled to reapply upon return to work subject to medical insurability acceptable to the insurance provider.

(8) <u>Health Insurance During Leaves of Absence.</u>

(a) During leave without pay, and in accordance with the

Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) Of 1986 (Pub L. 99-22), Employees may continue their health insurance coverage for up to eighteen (18) full months following the month in which the leave commenced.

- (b) The commencement of leave without pay shall be considered a "qualifying event" as defined under COBRA by virtue of the employee's reduction in working hours. Employees who elect coverage under COBRA by choosing to continue their medical insurance shall pay one hundred two percent (102%) of the applicable premium and shall be subject to the same administrative requirements as all other COBRA group plan members. Premiums will be calculated and paid by the employee at least one (1) month in advance.
- (c) The effective date of coverage will be the first day of the month following receipt of enrollment forms in the Employee Benefits Office. With certain health plans, re-enrollment is contingent upon medical insurability.
- (d) In the event an employee who is on leave without pay does not pay medical insurance premiums in advance, the coverage shall be discontinued. Such employees shall be automatically re-enrolled in the same health plan enjoyed previous to leave without pay, within thirty (30) days from the date they return to work.
- (d) County Contributions Toward Flexible Benefit Plan. Insurance premium costs shall be borne by the employee excepting that the County shall make the following contribution toward the Flexible Benefits Plan (which includes health insurance). The employee's insurance premium costs will be reduced by the amount the employee elects to distribute to his or her insurance premium costs from the County's contribution toward the Flexible Benefits Plan. The County's contribution toward the Flexible Benefits Plan shall be:
 - (1) Employees in classes designated EM, EO, NA, NE, and UM under the UCL Benefit Program.

Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 531.00 756.00 1,040.00
Effective January 1, 2014:	Monthly

Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 558.00 794.00 1,092.00
Effective January 1, 2015:	Monthly
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 586.00 850.00 1,190.00
Effective January 1, 2016:	Monthly
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 615.00 893.00 1,250.00
Effective January 1, 2017:	Monthly
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 646.00 938.00 1,313.00

(2) Employees in classes designated CE under the CNM and CEM, MA, and NM under the MGT Benefit Programs.

Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 483.00 708.00 989.00
Effective January 1, 2014:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 507.00 743.00 1,038.00
Effective January 1, 2015:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 532.00 795.00 1,131.00
Effective January 1, 2016:	Monthly

Employee Only	\$ 559.00
Employee + 1 Dependent	835.00
Employee + 2 or More Dependents	1,188.00
Effective January 1, 2017:	<u>Monthly</u>
Employee Only	\$ 587.00
Employee + 1 Dependent	877.00
Employee + 2 or More Dependents	1,247.00

(3) Employees in classes designated under the SW Benefit Program.

Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 441.00 658.00 939.00
Effective January 1, 2014:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 463.00 691.00 986.00
Effective January 1, 2015:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 486.00 739.00 1,075.00
Effective January 1, 2016:	Monthly
Effective January 1, 2016: Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	Monthly \$ 510.00 776.00 1,129.00
Employee Only Employee + 1 Dependent	\$ 510.00 776.00
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 510.00 776.00 1,129.00
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents Effective January 1, 2017: Employee Only Employee + 1 Dependent	\$ 510.00 776.00 1,129.00 Monthly \$ 536.00 815.00
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents Effective January 1, 2017: Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 510.00 776.00 1,129.00 Monthly \$ 536.00 815.00

(4)

Employee + 1 Dependent	627.00
Employee + 2 or More Dependents	899.00
Effective January 1, 2014:	Monthly
Employee Only	\$ 453.00
Employee + 1 Dependent	675.00
Employee + 2 or More Dependents	968.00
Effective January 1, 2015:	<u>Monthly</u>
Employee Only	\$ 486.00
Employee + 1 Dependent	739.00
Employee + 2 or More Dependents	1,075.00
Effective January 1, 2016:	<u>Monthly</u>
Employee Only	\$ 510.00
Employee + 1 Dependent	776.00
Employee + 2 or More Dependents	1,129.00
Effective January 1, 2017:	<u>Monthly</u>
Employee Only	\$ 536.00
Employee + 1 Dependent	815.00
Employee + 2 or More Dependents	1,185.00

(5) Employees in classes designated DS and SM under the SHRF Benefit Program.

Effective January 1, 2014:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$442.00 658.00 944.00
Effective January 1, 2015:	Monthly
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$464.00 704.00 1,029.00
Effective January 1, 2016:	Monthly
Employee Only Employee + 1 Dependent	\$487.00 739.00

Employee + 2 or More Dependents	1,080.00
Effective January 1, 2017:	Monthly
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$511.00 776.00 1,134.00
Effective January 1, 2018:	Monthly
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$537.00 815.00 1,191.00

(6) Employees in classes designated DI and DM under the DAI Benefit Program.

Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 478.00 687.00 962.00
Effective January 1, 2014:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 502.00 721.00 1,010.00
Effective January 1, 2015:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 527.00 771.00 1,101.00

(7) Employees in classes designated CC and CS under the CC Benefit Program; AM, AS and DA under the DA Benefit Program; PD and PM under the PD Benefit Program.

Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 455.00 658.00 930.00
Effective January 1, 2014:	<u>Monthly</u>

Employee Only	\$ 478.00
Employee + 1 Dependent	691.00
Employee + 2 or More Dependents	977.00
Effective January 1, 2015:	<u>Monthly</u>
Employee Only	\$ 502.00
Employee + 1 Dependent	739.00
Employee + 2 or More Dependents	1,065.00

(8) Employees in classes designated under the SO Benefit Program.

Effective January 1, 2013:	Monthly
Employee Only	\$ 483.00
Employee + 1 Dependent	708.00
Employee + 2 or More Dependents	989.00
Effective January 1, 2014:	Monthly
Employee Only	\$ 507.00
Employee + 1 Dependent	743.00
Employee + 2 or More Dependents	1,038.00
Effective January 1, 2015:	Monthly
Employee Only	\$ 532.00
Employee + 1 Dependent	795.00
Employee + 2 or More Dependents	1,131.00

(9) Employees in classes designated under the PO Benefit Program.

Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 421.00 627.00 899.00
Effective January 1, 2014	Monthly
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 442.00 658.00 944.00
Effective January 1, 2015	<u>Monthly</u>

Employee Only	\$ 464.00
Employee + 1 Dependent	704.00
Employee + 2 or More Dependents	1029.00

(10) Employees in classes designated AE, CL, FS, HS, MM, PR, PS, RN and SS.

Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 421.00 627.00 899.00
Effective January 1, 2014:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 453.00 675.00 968.00
Effective January 1, 2015:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 486.00 739.00 1,075.00
Effective January 1, 2016:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 510.00 776.00 1,129.00
Effective January 1, 2017:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 536.00 815.00 1,185.00
(11) Employees in classes designated CR.	
Effective January 1, 2013:	<u>Monthly</u>
Employee Only Employee + 1 Dependent	\$ 421.00 627.00

Employee + 2 or More [Dependents 899.00
Effective January 1, 20	Monthly Monthly
Employee Only Employee + 1 Depende Employee + 2 or More I	
Effective January 1, 20	15: Monthly
Employee Only Employee + 1 Depende Employee + 2 or More I	
Effective January 1, 20	16: Monthly
Employee Only Employee + 1 Depende Employee + 2 or More I	
Effective January 1, 20	17: Monthly
Employee Only Employee + 1 Depende Employee + 2 or More I	
(12) Employees in classes designated	d NS.
Effective January 1, 202	13: Monthly
Employee Only Employee + 1 Depende Employee + 2 or More I	
Effective January 1, 20	14: Monthly
Employee Only Employee + 1 Depende Employee + 2 or More I	
Effective January 1, 20	15: Monthly
Employee Only Employee + 1 Depende Employee + 2 or More I	

Effective January 1, 2016:	<u>Monthly</u>
Employee Only Employee + 1 Dependent Employee + 2 or More Dependents	\$ 487.00 739.00 1,080.00
Effective January 1, 2017:	Monthly

- (13) Employees in classes designated AE, AM, AS, CC, CE, CEM, CL, CM, CR, CS, DA, DI, DM, EM, EO, FS, HS, MA, MM, NA, NE, NM, NS, PD, PM, PO, PR, PS, RN, SO, SS, SW and UM who have flex credits not designated for eligible services shall have such credits placed in the employee's health Flexible Spending Account (FSA). IRS regulations establish annual maximum limits for flexible credits which may be rolled over to a FSA. An employee is not entitled to flexible credits that, when rolled over to an FSA, exceed the maximum limits allowed by law. Any employee who is expected to have flexible credits rolled over to an FSA that will exceed the maximum limits shall have their bi-weekly flex credit contributions adjusted to an amount, that when calculated on an annual basis, will be equal to the maximum allowed by law.
- (14) Notwithstanding the above paragraph, if an employee experiences a "qualifying event" as defined by IRS and HIPAA Regulation, or has a triggering event that impacts flex credits, that employee will be allowed to change their status and have their flex benefits recalculated so as to maximize or recoup any retroactive flex benefits previously adjusted, in order to realize the maximum value of the flex benefit contribution, subject to IRS limitations.

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(Amended 10/01/94, Ord. No. 8453) (Amended 10/01/96, Ord. No. 8650) (Amended 04/26/96, Ord. No. 8658) (Amended 09/27/96, Ord. No. 8720) (Amended 09/25/98, Ord. No. 8959) (Amended 12/18/98, Ord. No. 8987) (Amended 09/22/00, Ord. No. 9247) (Amended 12/15/00, Ord. No. 9286) (Amended 07/10/01, Ord. No. 9355) (Amended 07/17/01, Ord. No. 9358) (Amended 07/17/01, Ord. No. 9358) (Amended 07/17/01, Ord. No. 9360)
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(Amended 07/17/01, Ord. No. 9362)
(Amended 01/11/02, Ord. No. 9415; 9417)
(Amended 04/16/02, Ord. No. 9453)
(Amended 10/08/02, Ord. No. 9507)
(Amended 12/12/03, Ord. No. 9618)
(Amended 04/02/04, Ord. No. 9630)
(Amended 06/23/06, Ord. No. 9786)
(Amended 10/27/06, Ord. No. 9801)
(Amended 06/22/07, Ord. No. 9823)
(Amended 06/22/07, Ord. No. 9843)
(Amended 12/21/07, Ord. No. 9910)
(Amended 06/20/08, Ord. No. 9943)
(Amended 08/01/08, Ord. No. 9946)
(Amended 01/16/09, Ord. No. 9963)
(Amended 04/10/09, Ord. No. 9979)
(Amended 06/23/09, Ord. No. 9991)
(Amended 09/25/09, Ord. No. 10008; 10010)
(Amended 02/11/11, Ord. No. 10121)
(Amended 04/22/11, Ord. No. 10141)
(Amended 05/10/11, Ord. No. 10149)
(Amended 10/07/11, Ord. No. 10174)
(Amended 11/18/11, Ord, No. 10181)
(Amended 06/28/13, Ord. Nos. 10263; 10266)
(Amended 07/12/13, Ord. Nos. 10268, 10269)
(Amended 09/20/13, Ord. No. 10291)
(Amended 10/08/13, Ord. No. 10293)
(Amended 12/03/13, Ord. No. 10303)
(Amended 01/10/14, Ord. No. 10316)
(Amended 06/27/14, Ord. No. 10326)
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